CURRENT VERSION OF THE CLAIMS

The following listing of claims will replace all prior versions of claims in the application:

1-6. (Canceled)

7. (Previously presented): A polarizing plate with optical compensation function, comprising at least two optically compensating layers, the optically compensating layers comprising:

an optically compensating A–layer formed of a polymer film, satisfying conditions represented by formulae (I) and (II) below; and

an optically compensating B–layer formed of a non–liquid crystalline polymer film, satisfying conditions represented by formulae (III) to (V) below,

$$20\ (\text{nm}) \leq Re_a \leq 300\ (\text{nm}) \qquad (I)$$

$$1.0 \leq Rz_a / Re_a \leq 8 \qquad (II)$$

$$1\ (\text{nm}) \leq Re_b \leq 100\ (\text{nm}) \qquad (III)$$

$$5 \leq Rz_b / Re_b \leq 100 \qquad (IV)$$

$$1\ (\mu\text{m}) \leq d_b \leq 20\ (\mu\text{m}) \qquad (V)$$

in the formulae (I) and (II),

$Re_a = (nx_a - ny_a) \cdot d_a$

$Rz_a = (nx_a - nz_a) \cdot d_a$

where nx_a, ny_a, and nz_a represent refractive indices in an X–axis direction, a Y–axis direction, and a Z–axis direction in the optically compensating A–layer, respectively, with the X–axis

direction being an axial direction exhibiting a maximum refractive index within a plane of the optically compensating A–layer, the Y–axis direction being an axial direction perpendicular to the X–axis within the plane, the Z–axis direction being a thickness direction perpendicular to the X–axis and the Y–axis, and d_a represents a thickness of the optically compensating A–layer,

in the formulae (III) to (V),

$Re_b = (nx_b - ny_b) \cdot d_b$

$Rz_b = (nx_b - nz_b) \cdot d_b$

where nx_b, ny_b, and nz_b represent refractive indices in an X–axis direction, a Y–axis direction, and a Z–axis direction in the optically compensating B–layer, respectively, with the X–axis direction being an axial direction exhibiting a maximum refractive index within a plane of the optically compensating B–layer, the Y–axis direction being an axial direction perpendicular to the X–axis within the plane, the Z–axis direction being a thickness direction perpendicular to the X–axis and the Y–axis, and d_b represents a thickness of the optically compensating B–layer.

8. (Previously presented): The polarizing plate with optical compensation function according to claim 7, wherein the polymer film forming the optically compensating A–layer is a stretched film or a liquid crystal film.

9. (Previously presented): The polarizing plate with optical compensation function according to claim 7, wherein the non–liquid crystalline polymer film forming the optically compensating B–layer is a film of at least one selected from the group consisting of polyamide,

polyimide, polyester, polyetherketone, polyaryletherketone, polyamide imide, and polyesterimide.

10. (Previously presented): The polarizing plate with optical compensation function according to claim 8, wherein the non–liquid crystalline polymer film forming the optically compensating B–layer is a film of at least one selected from the group consisting of polyamide, polyimide, polyester, polyetherketone, polyaryletherketone, polyamide imide, and polyesterimide.

11. (Previously presented): The polarizing plate with optical compensation function according to claim 7, further comprising a pressure–sensitive adhesive layer, the pressure–sensitive adhesive layer being arranged on at least one surface of the polarizing plate.

12. (Previously presented): The polarizing plate with optical compensation function according to claim 8, further comprising a pressure–sensitive adhesive layer, the pressure–sensitive adhesive layer being arranged on at least one surface of the polarizing plate.

13. (Previously presented): The polarizing plate with optical compensation function according to claim 9, further comprising a pressure–sensitive adhesive layer, the pressure–sensitive adhesive layer being arranged on at least one surface of the polarizing plate.

14. (Previously presented): A liquid crystal display comprising a liquid crystal cell and a polarizing plate, wherein the polarizing plate is the polarizing plate according to claim 7 and is arranged on at least one surface of the liquid crystal cell.

15. (Previously presented): A liquid crystal display comprising a liquid crystal cell and a polarizing plate, wherein the polarizing plate is the polarizing plate according to claim 8 and is arranged on at least one surface of the liquid crystal cell.

16. (Previously presented): A liquid crystal display comprising a liquid crystal cell and a polarizing plate, wherein the polarizing plate is the polarizing plate according to claim 9 and is arranged on at least one surface of the liquid crystal cell.

17. (Previously presented): A liquid crystal display comprising a liquid crystal cell and a polarizing plate, wherein the polarizing plate is the polarizing plate according to claim 11 and is arranged on at least one surface of the liquid crystal cell.

18. (Previously presented): An image display comprising the polarizing plate according to claim 7.

19. (Previously presented): An image display comprising the polarizing plate according to claim 8.

20. (Previously presented): An image display comprising the polarizing plate according to claim 9.

21. (Previously presented): An image display comprising the polarizing plate according to claim 11.

STATEMENT OF COMMON OWNERSHIP

Applicants submit that the subject matter of the presently claimed invention and the subject matter of US 6,829,026 to Sasaki et al. ("Sasaki") were, at the time the invention of the present application was made, owned by or subject to an obligation of assignment to the same company, Nitto Denko Corporation, of Ibaraki-shi, Osaka, Japan.